



THE COMMONWEALTH
OF MASSACHUSETTS

PUBLIC DOCUMENT # 6
COMMONWEALTH OF MASSACHUSETTS
ANNUAL REPORT
OF THE STATE AUDITOR'S OFFICE
FISCAL YEAR ENDED JUNE 30, 1986

JOHN J. FINNEGAN,
AUDITOR

ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS
02108

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THE COMMONWEALTH
OF MASSACHUSETTS

December 3, 1986

The Honorable Michael Joseph Connolly
Secretary of State
State House, Room 340
Boston, MA 02133

Dear Secretary Connolly:

I submit herewith the annual report on the activities of the State Auditor's Office for the fiscal year ended June 30, 1986, in accordance with the provisions of Chapter 11, Section 12, and Chapter 30, Section 32, of the Massachusetts General Laws.

During fiscal year 1986, the State Auditor's Office successfully met its audit goals and objectives. Over 400 entities were audited. The audits covered the accounts and activities of state agencies, authorities, commissions, human service vendors and federal grantees. Because the Office again emphasized staff training and professional development, audit report quality and timeliness continued to improve.

The Division of Local Mandates continued its aggressive outreach program and during the last fiscal year was instrumental in securing state funding totalling \$2,687,244 for municipal costs imposed by new state-mandated programs.

The Auditor's Institute again functioned as a vital training force in the human service arena and continued to be well received. The Institute also expanded its training activities to include the Massachusetts court system.

Respectfully submitted,

JOHN J. FINNEGAN
Auditor of the Commonwealth

JOHN J. FINNEGAN,
AUDITOR

ONE ASHBURTON PLACE
BOSTON, MASSACHUSETTS
02108
617-727-6200

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DIVISION OF FIELD OPERATIONS

In accordance with Massachusetts General Laws Chapter 11, Section 12, the State Auditor is charged with auditing "the accounts and activities directly related to the maintenance of aforementioned accounts of all departments, offices, commissions, institutions, and activities of the Commonwealth, including those districts and authorities created by the General Court." The State Auditor is also authorized to inspect, review, or audit the books and records of any vendor contracting or agreeing to provide services to, or on behalf of, the Commonwealth. Finally, the State Auditor is charged with reporting the results of audits to responsible officials, the Legislature, and the public.

The State Auditor's Office (SAO) is the only independent auditing organization in the Commonwealth with authority to review the accounts and activities of state executive agencies and other agencies that receive state money. As the "watchdog" agency of the Commonwealth, the SAO is responsible for ensuring that state monies are spent for the purposes intended and in accordance with applicable laws and regulations. Today, state taxpayers demand complete accountability of public resources; examining the economy, efficiency, and effectiveness of governmental activities is just as important as balancing the cash books.

Therefore, the SAO has expanded the scope of its audit activities to include a more comprehensive review of governmental operations. Each year specific agencies, programs, and activities are targeted for special reviews and audits. If possible, we address issues from a statewide perspective, allowing us to recommend corrective action in a more comprehensive manner. By conducting a combination of financial/compliance, program results, economy and efficiency, and EDP audits, the State Auditor provides the Legislature and responsible state officials with objective information about the state's financial condition and the performance of the state's many agencies and programs. The State Auditor thus aids the Legislature in ensuring that state government is accountable to the citizens of Massachusetts.

During fiscal year 1986, the Division of Field Operations initiated audits at 416 entities, including state agencies, authorities, private vendors, and federal grantees (see chart on page 3). All audits were conducted in accordance with GAO's "Standards for Audit of Governmental Organizations, Programs, Activities, and Functions." These standards have been generally accepted by all levels of government as well as by the accounting profession. In order to ensure the maximum utilization of our own resources, the Division initiates a survey prior to conducting an audit. The results of the survey are reviewed to determine the allocation of resources and the type of audit to be conducted.

The SAO issued 283 audit reports during fiscal year 1986. These reports dealt with audits initiated in fiscal years 1985 and 1986. Many of these audit reports contained recommendations that, if fully implemented, would result in specific financial savings. Common examples of accounting control weaknesses that the State Auditor has identified include inadequate billing and collection activities, inadequate accountability for property and equipment, poor

investment practices, and inadequate monitoring of expenditures. Many other audit reports contain recommendations that could result in improved administrative controls, increased effectiveness of state programs, and more efficient use of state resources. Common examples of administrative control weaknesses include poorly defined goals and objectives, lack of established policies and procedures, inadequate program evaluation systems, and inadequate personnel systems. While the opportunity to recover past losses is limited, the Commonwealth can prevent future losses by implementing the tighter controls recommended by the State Auditor.

Of particular note, the Division conducted two major special scope audits during fiscal year 1986. The first of these audits identified major control weaknesses and abuses in the Commonwealth's "03" consultant contracting system and contained recommendations for system improvements. The second audit analyzed the financial and program management activities of the Massachusetts Medical Malpractice Joint Underwriting Association. The results of this audit were reported directly to the Legislature to assist legislators in developing new medical malpractice legislation.

FISCAL YEAR 1986
NUMBER OF AUDITED ENTITIES

| <u>AUDIT CATEGORY</u> | <u>NUMBER ENTITIES</u> |
|---------------------------|----------------------------|
| Single Entity Audits | 310 * |
| Expanded scope Audits | 38 |
| Federal audits | 27 |
| Vendor Audits | 24 |
| Special Scope Audits | 10 |
| EDP Audits | 7 |
| TOTAL | <u>416</u> |

* See chart on next page for the number of single entity audits by Executive Office Affiliate

FISCAL YEAR 1986
SINGLE ENTITY AUDITS

Number of audited entities by executive office affiliate,
and percentage of audit effort for fiscal year 1986.

| <u>STATE AGENCY OR OFFICE</u> | <u>NUMBER OF ENTITIES</u> | <u>PERCENT OF TOTAL ENTITIES</u> |
|--|-------------------------------|--------------------------------------|
| Housing Authorities Communities & Development | 107 | 34.0 |
| Consumer Affairs | 39 | 12.4 |
| Human Services | 28 | 8.9 |
| Judiciary | 25 | 7.9 |
| Education | 18 | 5.7 |
| Administration And Finance | 17 | 5.4 |
| Transportation And Contruction | 17 | 5.4 |
| Environmental Affairs | 13 | 4.4 |
| Independent * | 13 | 4.4 |
| . Public Safety | 7 | 2.5 |
| Economic Affairs | 6 | 1.9 |
| Redevelopment Auth Communities & Development | 5 | 1.5 |
| Office of Labor | 5 | 1.5 |
| Governors Office | 4 | 1.2 |
| State Secretary | 3 | 0.9 |
| State Treasurer | 2 | 0.6 |
| Legislature | <u>1</u> | <u>0.3</u> |
| Total | <u>310</u> | <u>100</u> |

* Independent - Legislatively created entities not attached
to any executive or constitutional office.

SINGLE ENTITY AUDITS

| <u>AUDITED ENTITY OR ACTIVITY</u> | <u>AUDIT PERIOD</u> | | <u>REPORT NUMBER</u> |
|---|---------------------|--------------|--------------------------|
| | <u>FROM</u> | <u>TO</u> | |
| <u>GOVERNOR AND GOVERNORS COUNCIL:</u> | | | |
| Art Commission for the Commonwealth | Jul 1, 1983 | Jun 30, 1985 | 86-14-1 |
| Division of Civil Defense | Jul 1, 1983 | Jun 30, 1985 | 86-16-1 |
| Governor's Office Constituent Services | Jul 1, 1983 | Jun 30, 1985 | 86-366-1 |
| Military Div of the Executive Dept | Jul 1, 1983 | Jun 30, 1985 | 86-57-1 |
| <u>DEPARTMENT OF THE STATE SECRETARY:</u> | | | |
| Department of the State Secretary | Jul 1, 1983 | Jun 30, 1985 | 86-76-1 |
| Office Campaign & Political Finance | Jul 1, 1983 | Jun 30, 1985 | 86-865-1 |
| Records Conservation Board | Jul 1, 1983 | Jun 30, 1985 | 86-84-1 |
| <u>DEPARTMENT OF THE STATE TREASURER:</u> | | | |
| Mass State Lottery Commission | Jul 1, 1983 | Jun 30, 1985 | 86-89-1 |
| Mass Arts Lottery Council | Jul 1, 1983 | Jun 30, 1985 | 86-1282-1 |
| <u>LEGISLATURE:</u> | | | |
| House Post Audit Committee | Jul 1, 1983 | Jun 30, 1985 | 86-1280-1 |
| <u>EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE:</u> | | | |
| Bureau of Accounts | Jul 1, 1983 | Jun 30, 1985 | 86-144-1 |
| Bureau of State Buildings | Jul 1, 1983 | Jun 30, 1985 | 86-26-1 |
| Dept of Revenue | Jul 1, 1983 | Jun 30, 1985 | 86-142-1 |
| Div Public Employees Retirement Admin | Jan 1, 1983 | Jun 30, 1985 | 86-1315-5 |
| Div of Administrative Law Appeals | Jul 1, 1983 | Jun 30, 1985 | 86-345-5 |
| Division of Employee Relations | Jul 1, 1983 | Jun 30, 1985 | 86-369-1 |
| Fiscal Affairs Division | Jul 1, 1983 | Jun 30, 1985 | 86-30-1 |
| George Fingold Library | Jul 1, 1984 | Jun 30, 1986 | 86-37-1 |
| Government Land Bank | Jul 1, 1983 | Jun 30, 1985 | 86-340-6 |
| Mass Commission Against Discrimination | Jul 1, 1983 | Jun 30, 1985 | 86-45-1 |
| Mass Council on Arts & Humanities | Jul 1, 1983 | Jun 30, 1985 | 86-161-1 |
| Motor Vehicle Management Bureau | Jul 1, 1983 | Jun 30, 1985 | 86-934-2 |
| Office Management Information Systems | Jul 1, 1983 | Jun 30, 1985 | 86-884-1 |
| Retirement Law Commission | Jul 1, 1983 | Jan 31, 1986 | 86-63-3 |
| State Purchasing Agent | Jul 1, 1983 | Jun 30, 1985 | 86-33-1 |
| Mass Convention Center Authority Includes Mass Parking Authority | Jul 1, 1984 | Jun 30, 1985 | 86-1272-2 |
| <u>EXECUTIVE OFFICE OF PUBLIC SAFETY:</u> | | | |
| Committee on Criminal Justice | Jul 1, 1983 | Jun 30, 1985 | 86-19-1 |
| Criminal History Systems Board | Jul 1, 1983 | Jun 30, 1985 | 86-857-1 |
| Criminal Justice Training Council | Jul 1, 1983 | Jun 30, 1985 | 86-53-2 |
| Department of Public Safety | Jul 1, 1983 | Jun 30, 1985 | 86-306-2 |
| Executive Office Public Safety | Jul 1, 1983 | Jun 30, 1985 | 86-8-1 |
| Motor Vehicle Merit Rating Board | Jul 1, 1983 | Jun 30, 1985 | 86-906-1 |
| Office Chief Medical Examiner | Jul 1, 1983 | Jun 30, 1985 | 86-1309-1 |

| AUDITED ENTITY OR ACTIVITY | AUDIT PERIOD | | REPORT NUMBER |
|--|--------------|--------------|------------------|
| | FROM | TO | |
| <u>EXECUTIVE OFFICE OF ENVIRONMENTAL AFFAIRS:</u> | | | |
| Division of Fisheries & Wildlife | Jul 1, 1983 | Jun 30, 1985 | 86-279-1 |
| Division of Law Enforcement | Jul 1, 1983 | Jun 30, 1985 | 86-281-1 |
| Division of Marine Fisheries | Jul 1, 1983 | Jun 30, 1985 | 86-282-1 |
| Div Marine and Recreational Vehicles | Jul 1, 1983 | Jun 30, 1985 | 86-502-1 |
| Public Access Board | Jul 1, 1983 | Jun 30, 1985 | 86-288-1 |
| Metropolitan District Commission | Jul 1, 1983 | Jun 30, 1985 | 86-271-1 |
| Office Commissioner Dept Fisheries Wildlife & Recreational Vehicles | Jul 1, 1983 | Jun 30, 1985 | 86-432-1 |
| Hazardous Waste Facility Site Safety Council | Jul 1, 1983 | Jun 30, 1985 | 86-1273-2 |
| Dept Environmental Quality Engineering Includes Division of Hazardous Waste | Jul 1, 1982 | Jun 30, 1984 | 86-456-1 |
| Dept of Food and Agriculture includes Milk Control Commission State Reclamation Board | Jul 1, 1983 | Jun 30, 1985 | 86-91-1 |
| <u>EXECUTIVE OFFICE OF EDUCATIONAL AFFAIRS:</u> | | | |
| Berkshire Community College | Jul 1, 1983 | Jun 30, 1985 | 86-190-1 |
| Bridgewater State College | Jul 1, 1983 | Jun 30, 1985 | 86-177-1 |
| Bristol Community College | Jul 1, 1983 | Jun 30, 1985 | 86-191-1 |
| Greenfield Community College | Jul 1, 1983 | Jun 30, 1985 | 86-194-1 |
| Holyoke Community College | Jul 1, 1983 | Jun 30, 1985 | 86-195-6 |
| Massasoit Community College | Jul 1, 1983 | Jun 30, 1985 | 86-197-1 |
| Mount Wachusett Community College | Jul 1, 1983 | Jun 30, 1985 | 86-200-1 |
| N Essex Community College | Jul 1, 1983 | Jun 30, 1985 | 86-201-1 |
| New England Board of Higher Education | Jul 1, 1983 | Jun 30, 1985 | 86-60-1 |
| North Adams State College | Jul 1, 1983 | Jun 30, 1985 | 86-183-1 |
| Roxbury Community College | Jul 1, 1983 | Jun 30, 1985 | 86-204-1 |
| University of Mass Medical School | Jul 1, 1983 | Jun 30, 1985 | 86-216-1 |
| Westfield State College | Jul 1, 1983 | Jun 30, 1985 | 86-185-1 |
| Board of Educ Commissioners Office Includes Div Curriculum & Instruction Div of Occupational Education Div of Special Education Div of School Facilities | Jul 1, 1984 | Jun 30, 1985 | 86-157-3 |
| <u>EXECUTIVE OFFICE OF HUMAN SERVICES:</u> | | | |
| Boxers Fund Board | Jul 1, 1983 | Jun 30, 1985 | 86-15-1 |
| Div Disability Determination Svcs | Jul 1, 1983 | Jun 30, 1985 | 86-55-1 |
| Bureau Industrial Aid (Blind) | Jul 1, 1983 | Jun 30, 1985 | 86-51-1 |
| Mass Rehabilitation Commission | Jul 1, 1983 | Jun 30, 1985 | 86-54-1 |
| Office for Children | Jul 1, 1983 | Jun 30, 1985 | 86-837-1 |
| Soldiers Home Chelsea | Jul 1, 1983 | Jun 30, 1985 | 86-65-1 |
| Soldiers Home Holyoke | Jul 1, 1983 | Jun 30, 1985 | 86-64-1 |

| <u>AUDITED ENTITY OR ACTIVITY</u> | <u>AUDIT PERIOD</u> | | <u>REPORT NUMBER</u> |
|---|---------------------|--------------|--------------------------|
| | <u>FROM</u> | <u>TO</u> | |
| <u>EXECUTIVE OFFICE OF HUMAN SERVICES:</u> | | | |
| <u>Department of Corrections:</u> | | | |
| Bay State Correctional Center | Jul 1, 1983 | Jun 30, 1985 | 86-991-1 |
| Boston Pre-Release Guidance Center | Jul 1, 1983 | Jun 30, 1986 | 86-835-1 |
| Dept of Corrections Administration | Jul 1, 1983 | Jun 30, 1985 | 86-145-1 |
| MCI Warwick | Jul 1, 1983 | Jun 30, 1985 | 86-153-1 |
| Norfolk Pre-Release Center | Jul 1, 1982 | Jun 30, 1985 | 86-888-1 |
| Northeastern Correctional Center | Jul 1, 1982 | Jun 30, 1985 | 86-1314-1 |
| Park Drive Pre-Release Center Boston | Jul 1, 1983 | Jun 30, 1985 | 86-927-1 |
| <u>Department of Mental Health:</u> | | | |
| Dept Mental Health Region IVB Medfield | Jul 1, 1983 | Jun 30, 1985 | 86-241-1 |
| Dept Mental Health Region I Northampton | Jul 1, 1983 | Jun 30, 1985 | 86-237-1 |
| Dept Mental Health Region II Worcester | Jul 1, 1983 | Jun 30, 1985 | 86-238-1 |
| Dorchester Mental Health Center | Jul 1, 1983 | Jun 30, 1985 | 86-1317-5 |
| Medfield State Hospital | Jul 1, 1983 | Jun 30, 1985 | 86-259-1 |
| Metropolitan State Hospital | Jul 1, 1983 | Jun 30, 1985 | 86-261-1 |
| Monson Developmental Center | Jul 1, 1983 | Jun 30, 1985 | 86-262-1 |
| Northampton State Hospital | Jul 1, 1983 | Jun 30, 1985 | 86-263-1 |
| Paul A. Dever State School | Jul 1, 1983 | Jun 30, 1985 | 86-264-1 |
| Taunton State Hospital | Jul 1, 1983 | Jun 30, 1985 | 86-266-1 |
| West Roxbury, Roslindale, Hyde Park Mental Health Center | Jul 1, 1983 | Jun 30, 1985 | 86-1316-1 |
| <u>Department of Public Health</u> | | | |
| Cushing Hospital | Jul 1, 1983 | Jun 30, 1985 | 86-248-1 |
| Lakeville Hospital | Jul 1, 1983 | Jun 30, 1985 | 86-299-1 |
| Mass Hospital School | Jul 1, 1983 | Jun 30, 1985 | 86-301-1 |
| <u>EXECUTIVE OFFICE ECONOMIC AFFAIRS</u> | | | |
| Bay State Skills Corporation | Jul 1, 1984 | Jun 30, 1985 | 86-1271-6 |
| Dept of Commerce & Development | Jul 1, 1983 | Jun 30, 1985 | 86-133-1 |
| Division of Employment Security | Jul 1, 1983 | Jun 30, 1986 | 86-221-2 |
| Mass Industrial Finance Agency | Jul 1, 1984 | Jun 30, 1985 | 86-410-1 |
| Mass Technology Development Corp | Jul 1, 1984 | Jun 30, 1985 | 86-136-6 |
| Mass Technology Park Corporation | Jul 1, 1984 | Jun 30, 1985 | 86-1304-6 |
| <u>EXECUTIVE OFFICE OF LABOR:</u> | | | |
| Division of Industrial Accidents | Jul 1, 1983 | Jun 30, 1985 | 86-222-1 |
| Dept of Labor & Industries | Jul 1, 1983 | Jun 30, 1985 | 86-217-1 |
| Executive Office of Labor | Jul 1, 1983 | Jun 30, 1985 | 86-1324-1 |
| Joint Labor Management Committee | Jul 1, 1983 | Jun 30, 1985 | 86-1018-1 |
| Labor Relations Commission | Jul 1, 1983 | Jun 30, 1985 | 86-230-1 |

| <u>AUDITED ENTITY OR ACTIVITY</u> | <u>AUDIT PERIOD</u> | | <u>REPORT NUMBER</u> |
|--|----------------------|--------------|--------------------------|
| | <u>FROM</u> | <u>TO</u> | |
| <u>EXECUTIVE OFFICE OF CONSUMER AFFAIRS:</u> | | | |
| Alcohol Beverages Control Commission | Jul 1, 1983 | Jun 30, 1985 | 86-11-5 |
| Division of Insurance | Jul 1, 1983 | Jun 30, 1985 | 86-101-1 |
| Div of Savings Bank Life Insurance | Jan 1, 1983 | Dec 31, 1985 | 86-102-6 |
| Division of Registration | Jul 1, 1984 | Jun 30, 1985 | 86-105-1 |
| Includes 35 other boards | | | |
| <u>INDEPENDENT:</u> | | | |
| Boston Metropolitan District | Jan 1, 1983 | Dec 31, 1985 | 86-581-1 |
| Bourne Recreation Authority | Jan 1, 1984 | Dec 31, 1985 | 86-844-6 |
| Fall River Line Pier | Jan 1, 1984 | Dec 31, 1985 | 86-504-1 |
| Greater Lawrence Sanitary District | Jul 1, 1983 | Jun 30, 1985 | 86-582-6 |
| Mass Housing Finance Agency | Jul 1, 1983 | Jun 30, 1985 | 86-141-6 |
| Mass Home Mortgage Finance Agency | Jul 1, 1983 | Jun 30, 1985 | 86-968-6 |
| Mass Corp Educational Telecommunication | Jul 1, 1984 | Jun 30, 1985 | 86-1302-6 |
| Mass Health Educational Facilities Auth | Jul 1, 1983 | Jun 30, 1985 | 86-41-6 |
| Mass State College Bldg Authority | Jul 1, 1983 | Jun 30, 1985 | 86-209-1 |
| University of Lowell Bldg Authority | Jul 1, 1983 | Jun 30, 1985 | 86-207-1 |
| University of Mass Bldg Authority | Jul 1, 1983 | Jun 30, 1985 | 86-215-6 |
| Southeastern Mass Univ Bldg Authority | Jul 1, 1983 | Jun 30, 1985 | 86-211-6 |
| Woods Hole, Martha's Vineyard & Nantucket Steamship Authority | Jan 1, 1984 | Dec 31, 1985 | 86-587-3 |
| <u>EXECUTIVE OFFICE OF COMMUNITIES AND DEVELOPMENT:</u> | | | |
| Cambridge Redevelopment Authority | As of March 31, 1986 | | 86-627-6 |
| Fall River Redevelop Authority | Jan 1, 1984 | Dec 31, 1985 | 86-653-1 |
| Northampton Redevelopment Authority | Jan 1, 1984 | Mar 31, 1986 | 86-741-1 |
| Palmer Redevelopment Authority | Apr 1, 1982 | Mar 31, 1986 | 86-753-1 |
| Woburn Redevelopment Authority | Oct 1, 1983 | Sep 30, 1985 | 86-824-1 |
| <u>JUDICIARY:</u> | | | |
| <u>Superior Courts:</u> | | | |
| Barnstable Superior Court | Jul 1, 1983 | Jun 30, 1985 | 86-1118-1 |
| Bristol Superior Court | Jul 1, 1984 | Jun 30, 1986 | 86-1119-1 |
| Nantucket Superior Court | As of Feb 28, 1986 | | 86-1121-6 |
| Superior Court Dept Admin Office | Jul 1, 1983 | Jun 30, 1985 | 86-1107-1 |
| <u>Probate & Family Courts:</u> | | | |
| Admin Office Probate & Family Court | Jul 1, 1983 | Jun 30, 1985 | 86-1220-1 |
| Nantucket Probate & Family Court | As of Feb 28, 1986 | | 86-1233-6 |
| <u>Juvenile Courts:</u> | | | |
| N. Essex Juvenile Probation Court | Jul 1, 1983 | Jun 30, 1985 | 86-1243-1 |
| Office Admin Justice Juvenile Court | Jul 1, 1983 | Jun 30, 1985 | 86-1266-1 |

| AUDITED ENTITY OR ACTIVITY: | AUDIT PERIOD | | REPORT NUMBER |
|---|--------------------|--------------|------------------|
| | FROM | TO | |
| <u>JUDICIARY:</u> | | | |
| <u>District Courts:</u> | | | |
| Brockton District Court | Jul 1, 1983 | Jun 30, 1985 | 86-1198-1 |
| Dudley District Court | Jul 1, 1983 | Jun 30, 1985 | 86-1186-1 |
| Nantucket District Court | As of Feb 28, 1986 | | 86-1196-6 |
| Natick District Court | Jul 1, 1983 | Jun 30, 1985 | 86-1145-1 |
| Newton District Court | Jul 1, 1983 | Jun 30, 1985 | 86-1143-1 |
| Westborough District Court | Jul 1, 1983 | Jun 30, 1985 | 86-1184-1 |
| <u>County District Attorneys:</u> | | | |
| Barnstable, Nantucket, Dukes D.A. | Jul 1, 1984 | Jun 30, 1986 | 86-1263-1 |
| Berkshire County District Attorney | Jul 1, 1983 | Jun 30, 1985 | 86-1261-1 |
| Franklin/Hampshire Counties D.A. | Jul 1, 1983 | Jun 30, 1985 | 86-1260-1 |
| Plymouth County District Attorney | Jul 1, 1983 | Jun 30, 1985 | 86-1265-1 |
| Worcester County District Attorney | Jul 1, 1983 | Jun 30, 1985 | 86-1262-1 |
| <u>Judiciary Other:</u> | | | |
| Boston Housing Court | Jul 1, 1983 | Jun 30, 1985 | 86-1210-1 |
| Jury Commissioner for Commonwealth | Jul 1, 1983 | Jun 30, 1985 | 86-1216-1 |
| Judicial Council | Jul 1, 1983 | Jun 30, 1985 | 86-1217-1 |
| Mass Legal Assistance Corp | Jul 1, 1984 | Jun 30, 1985 | 86-1300-6 |
| Office Commissioner of Probation | Jul 1, 1983 | Jun 30, 1985 | 86-1215-1 |
| Office Chief Admin Justice | Jul 1, 1983 | Jun 30, 1985 | 86-1106-1 |
| <u>EXECUTIVE OFFICE OF TRANSPORTATION AND CONSTRUCTION:</u> | | | |
| Berkshire Regional Transit Authority | Jul 1, 1983 | Jun 30, 1985 | 86-876-6 |
| Brockton Area Transit Authority | Jul 1, 1983 | Jun 30, 1985 | 86-881-6 |
| Cape Ann Transportation Authority | Jul 1, 1983 | Jun 30, 1985 | 86-395-1 |
| Cape Cod Regional Transit Authority | Jul 1, 1983 | Jun 30, 1985 | 86-1008-6 |
| Dept Public Works Highway Division | Jul 1, 1983 | Jun 30, 1985 | 86-506-1 |
| Franklin Regional Transit Authority | Jul 1, 1983 | Jun 30, 1985 | 86-1275-1 |
| Greenfield Montague Transit Auth | Jul 1, 1983 | Jun 30, 1985 | 86-1276-1 |
| Gtr Attleboro Taunton Reg Trans Auth | Jul 1, 1983 | Jun 30, 1985 | 86-1007-6 |
| Lowell Regional Transit Authority | Jul 1, 1983 | Jun 30, 1985 | 86-882-1 |
| Martha's Vineyard Transit Authority | Jan 1, 1984 | Dec 31, 1985 | 86-1277-6 |
| Mass Aeronautics Commission | Jul 1, 1983 | Jun 30, 1985 | 86-44-1 |
| Mass Bay Transportation Authority | Jan 1, 1982 | Dec 31, 1985 | 86-583-1 |
| Merrimack Valley Regional Transit Auth | Jul 1, 1983 | Jun 30, 1985 | 86-496-6 |
| Montachusets Regional Transit Auth | Jul 1, 1983 | Jun 30, 1985 | 86-1038-6 |
| Pioneer Valley Transit Authority | Jul 1, 1983 | Jun 30, 1985 | 86-877-1 |
| Southeastern Regional Transit Auth | Jul 1, 1984 | Jun 30, 1986 | 86-878-6 |
| Worcester Regional Transit Authority | Jul 1, 1983 | Jun 30, 1985 | 86-880-6 |

| AUDITED ENTITY OR ACTIVITY: <u>EXECUTIVE OFFICE OF COMMUNITIES AND DEVELOPMENT:</u> <u>Housing Authorities:</u> | AUDIT PERIOD | | REPORT NUMBER |
|---|--------------|--------------|------------------|
| | FROM | TO | |
| Abington Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-591-1 |
| Acton Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-1011-1 |
| Adams Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-593-1 |
| Arlington Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-599-1 |
| Athol Housing Authority | Apr 1, 1983 | Mar 31, 1985 | 86-602-1 |
| Attleboro Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-603-1 |
| Ayer Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-1037-1 |
| Barnstable Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-606-1 |
| Bedford Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-608-1 |
| Beverly Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-612-1 |
| Bridgewater Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-620-1 |
| Brimfield Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-858-1 |
| Brockton Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-621-1 |
| Brookfield Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-1075-1 |
| Brookline Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-623-1 |
| Burlington Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-625-1 |
| Charlton Housing Authority | Apr 1, 1984 | Jun 30, 1985 | 86-1279-1 |
| Chatham Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-629-1 |
| Chelmsford Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-630-1 |
| Chelsea Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-631-1 |
| Clinton Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-635-1 |
| Dennis Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-642-1 |
| Danvers Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-639-1 |
| Dighton Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-643-1 |
| Dudley Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-970-1 |
| East Longmeadow Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-647-1 |
| Easton Housing Authority | Apr 1, 1983 | Mar 31, 1986 | 86-648-1 |
| Fall River Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-652-1 |
| Fitchburg Housing Authority | Jan 1, 1984 | Mar 31, 1986 | 86-655-1 |
| Framingham Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-658-1 |
| Franklin County Regional Housing Auth | Oct 1, 1983 | Sep 30, 1985 | 86-869-1 |
| Gloucester Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-665-1 |
| Grafton Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-666-1 |
| Greenfield Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-699-1 |
| Groveland Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-929-1 |
| Gt Barrington Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-668-1 |
| Halifax Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-1287-1 |
| Hampden Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-842-1 |
| Hanson Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-902-1 |
| Hingham Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-674-1 |
| Holbrook Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-675-1 |
| Ipswich Housing Authority | Apr 1, 1983 | Mar 31, 1986 | 86-685-1 |
| Leominster Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-693-1 |
| Lowell Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-696-1 |
| Lynn Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-699-1 |
| Lynnfield Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-860-1 |
| Mansfield Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-704-1 |
| Marshfield Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-708-1 |

| AUDITED ENTITY OR ACTIVITY: | AUDIT PERIOD | | REPORT NUMBER |
|------------------------------------|--------------|--------------|------------------|
| | FROM | TO | |
| Maynard Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-710-1 |
| Medfield Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-711-1 |
| Melrose Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-715-1 |
| Methuen Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-718-1 |
| Middleton Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-721-1 |
| Millbury Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-724-1 |
| Millis Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-725-1 |
| Milton Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-1044-1 |
| North Attleboro Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-743-1 |
| North Brookfield Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-901-1 |
| Norwood Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-748-1 |
| Needham Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-731-1 |
| New Bedford Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-732-1 |
| Newton Dept Housing Services | Jul 1, 1984 | Dec 31, 1985 | 86-736-1 |
| Northborough Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-744-1 |
| North Andover Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-742-1 |
| North Reading Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-746-1 |
| Palmer Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-752-1 |
| Pepperell Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-1071-1 |
| Pembroke Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-756-1 |
| Peabody Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-754-1 |
| Pittsfield Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-757-1 |
| Plainville Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-759-1 |
| Plymouth Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-760-6 |
| Provincetown Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-1049-1 |
| Revere Housing Authority | Apr 1, 1983 | Mar 31, 1985 | 86-765-1 |
| Rockport Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-767-1 |
| Seekonk Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-774-1 |
| Salem Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-769-1 |
| Salisbury Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-834-1 |
| Sandwich Housing Authority | Jul 1, 1984 | Jun 30, 1986 | 86-771-1 |
| Southbridge Housing Authority | Jul 1, 1983 | Sep 30, 1985 | 86-780-1 |
| South Hadley Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-782-1 |
| Spencer Housing Authority | Apr 1, 1983 | Mar 31, 1985 | 86-784-1 |
| Shrewsbury Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-776-1 |
| Sutton Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-791-1 |
| Sudbury Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-830-1 |
| Swampscott Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-792-1 |
| Taunton Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-794-1 |
| Templeton Housing Authority | Jan 1, 1983 | Dec 31, 1985 | 86-872-1 |
| Tewksbury Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-796-1 |
| Topsfield Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-859-1 |
| Tyngsboro Housing Authority | Apr 1, 1985 | Mar 31, 1986 | 86-1072-1 |
| Waltham Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-801-1 |
| Wakefield Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-799-1 |
| Wareham Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-803-1 |
| Watertown Housing Authority | Jan 1, 1983 | Dec 31, 1985 | 86-804-1 |
| Wellesley Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-808-1 |
| West Boylston Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-1278-1 |

| AUDITED ENTITY OR ACTIVITY: | AUDIT PERIOD | | REPORT NUMBER |
|------------------------------------|--------------|--------------|------------------|
| | FROM | TO | |
| West Bridgewater Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-810-1 |
| Westford Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-812-1 |
| Weymouth Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-815-1 |
| Wilmington Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-819-1 |
| Williamstown Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-998-1 |
| Winchendon Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-855-1 |
| Winchester Housing Authority | Jul 1, 1983 | Jun 30, 1985 | 86-821-1 |
| Worcester Housing Authority | Apr 1, 1983 | Mar 31, 1985 | 86-825-1 |
| Uxbridge Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-798-1 |
| Yarmouth Housing Authority | Apr 1, 1984 | Mar 31, 1986 | 86-828-1 |

EXPANDED SCOPE AUDITS
STATEWIDE FOCUS

REPORT
NUMBER
86-5004-3

Follow-up Review of the
Fuel Assistance Program

Oct 1, 1983 Sep 30, 1985

A follow up of audit # 83-16-9-5004 to determine whether audit recommendations were implemented and review of client application data, client eligibility determinations, controls over bulk oil inventories, appropriate funding of subgrantees and an evaluation to determine weaknesses in the program.

Executive Office of Communities & Development &
23 Community Action Agencies Audited:

- | | |
|---|---|
| 1. Action for Boston Community Development, Inc. 178 Tremont Street Boston, MA 02111 | 8. Action, Inc. 24 Elm Street Gloucester, MA 01930 |
| 2. Berkshire Community Action Council, Inc. 74 North Street Pittsfield, MA 01201 | 9. Citizens for Citizens, Inc. 264 Griffin Street Fall River, MA 02724 |
| 3. Community Action Inc. 25 Locust Street Haverhill, MA 01830 | 10. Hampshire County Action Council 218 State Street Northampton, MA 01060 |
| 4. Community Action Program Intercity 58 Broadway Chelsea, MA 02150 | 11. Lynn Economic Opportunity Incorporated 360 Washington Street Lynn, MA 01901 |
| 5. Dept of Human Services City of Cambridge 51 Inman Street Cambridge MA 02139 | 12. Quincy Community Action Organization, Inc. 1494 Hancock Street Quincy, MA 02169 |
| 6. Franklin Community Action Corporation 39 Federal Street Greenfield, MA 01301 | 13. Self Help Inc. 142 Main Street Brockton, MA 02401 |
| 7. Greater Lawrence Community Action Council, Inc. 350 Essex Street Lawrence, MA 01840. | 14. South Middlesex Opportunity Council, Inc. 36 Concord Street Framingham MA 01701 |

Continued

- | | |
|---|---|
| 15. Community Teamwork Inc. 167 Dutton Street Lowell, MA 01852 | 20. South Shore Community Action Council, Inc. 17 Court Street (Rear) Plymouth, MA 02361 |
| 16. People Acting in Community Endeavors 166 Williams Street New Bedford, MA 02742 | 21. Tri-City Community Action Program, Inc. 22 Mountain avenue Malden, MA 02148 |
| 17. Valley Opportunity Council, Inc. 36 Center Street Chicopee, MA 01013 | 22. Worcester Community Action Council, Inc. Worcester, MA 01608 |
| 18. Montachusett Employment and Training Program 130 Elm Street Gardner, MA 01440 | 23. New England Farm Workers Council 6 Frost Street Springfield, MA 01105 |
| 19. North Shore Community Action Program, Inc. 98 Main Steet Peabody, MA 01960 | |

EXPANDED SCOPE AUDIT
STATEWIDE FOCUS

REPORT
NUMBER
86-5007-3

State Facilities Program
Exec Office of Energy Resources

Jul 1, 1983 Jun 30, 1985

In November 1979, the State Facilities Program was created to promote, support, and assist in efforts to conserve energy in the Commonwealth's public facilities. The program included an Energy Audit Program, an Energy Conservation Improvement Program, and an Alternative Fuels Development Program.

A review of management controls over financial and programmatic operations to determine if the program is working as expected, the adequacy of financial and management controls, if grantees are complying with prescribed rules and regulations, and to identify program deficiencies, their causes and resulting effects.

A follow-up examination of audit findings from audit report # 83-12-P-5007

Energy Grants received by the following 14 cities and towns were reviewed:

| | |
|-------------|------------|
| Belchertown | Cambridge |
| Easton | Everett |
| Fitchburg | Framingham |
| Haverhill | Medford |
| Middleton | N. Adams |
| Northampton | Plymouth |
| S. Hadley | Worcester |

FEDERAL AUDITS

| <u>AUDITED ENTITY OR ACTIVITY</u> | <u>AUDIT PERIOD</u> | | <u>REPORT NUMBER</u> |
|--|---------------------|--------------|--------------------------|
| | <u>FROM</u> | <u>TO</u> | |
| U.S. Department of Housing and Urban Development: | | | |
| Medway Housing Authority | Apr 1, 1983 | Jun 30, 1985 | 86-3108-1 |
| Bourne Housing Authority | Apr 1, 1982 | Mar 31, 1985 | 86-3109-1 |
| Dedham Housing Authority | Jul 1, 1984 | Jun 30, 1985 | 86-3110-1 |
| Chicopee Housing Authority | Jul 1, 1984 | Jan 30, 1985 | 86-3113-1 |
| Taunton Redevelopment Authority | Sep 1, 1983 | Jun 30, 1985 | 86-3114-1 |
| Malden Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-3115-1 |
| Gardner Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-3117-1 |
| Lowell Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-3120-1 |
| Belchertown Housing Authority | Oct 1, 1983 | Sep 30, 1985 | 86-3121-1 |
| Fitchburg Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-3125-1 |
| Webster Housing Authority | Jan 1, 1984 | Dec 31, 1985 | 86-3129-1 |
| Mass. Housing Finance Agency | Jan 1, 1984 | Dec 31, 1985 | 86-3124-1 |
| Gloucester Housing Authority | Jul 1, 1982 | Jun 30, 1985 | 86-3079-1 |
| U.S. Department of Education: | | | |
| Student Loans: | | | |
| Southeastern Mass. University - Nursing Loan and Scholarship Program | Jul 1, 1982 | Jun 30, 1984 | 86-3116-1 |
| U.S. Environmental Protection Agency | | | |
| Construction Grants: | | | |
| Amherst | May 7, 1975 | Oct 8, 1984 | 86-3106-1 |
| Medfield | Jun 17, 1977 | Oct 3, 1984 | 86-3107-1 |
| Agawam | Jan 14, 1977 | May 18, 1984 | 86-3124-1 |
| Peabody | Nov 16, 1976 | Dec 4, 1985 | 86-3129-1 |
| Webster | Feb 28, 1973 | Jan 26, 1982 | 86-3131-1 |
| U.S. Department of Labor: | | | |
| Mass. Dept. of Labor Industries | Oct 1, 1983 | Sep 30, 1985 | 86-3122-1 |
| Federal Emergency Management Agency: | | | |
| DCA FEMA 1978 Disaster Audit - Federal - State Disaster Assistance Agreement | | | 86-3119-1 |
| Mass. Civil Defense Agency | Oct 1, 1984 | Sep 30, 1985 | 86-3126-1 |
| U.S. Department of Health and Human Services: | | | |
| Block Grants | | | |
| Preventive Health | Oct 1, 1981 | Jun 30, 1985 | 86-3128-1 |

| <u>AUDITED ENTITY OR ACTIVITY</u> | <u>AUDIT PERIOD</u> | | <u>REPORT NUMBER</u> |
|---|---------------------|--------------|--------------------------|
| | <u>FROM</u> | <u>TO</u> | |
| U.S. Department of Interior: | | | |
| Mass. Historical Commission | Jul 1, 1982 | Sep 30, 1985 | 86-3111-1 |
| Mass. Division of Fisheries and Wildlife | Jul 1, 1980 | Jun 30, 1985 | 86-3112-1 |
| U.S. Veterans Administration: | | | |
| Chelsea Soldiers' Home | Jul 1, 1983 | Jun 30, 1985 | 86-3127-1 |
| Executive Office of Energy Resources: | | | |
| Department of Environmental Management | May 21, 1981 | Aug 8, 1985 | 86-3118-1 |

VENDOR AUDITS
Procurement of Human Services

Individual "07" Human Service Vendors

86-1080-5
Cape Cod Alcoholism Intervention
And Rehabilitation Unit
200 Ter Heun Drive
Falmouth, MA

86-1080-6
Care About Now, Inc.
287 Broadway
Chelsea, MA

86-1080-7
Vietnam Era Veterans Outreach
Center Inc.
P.O. Box 762
Fitchburg, MA

86-1080-8
Community Residences, Inc.
P.O. Box 683
Worcester, MA

86-1080-9
Montachussetts Opportunity
Council, Inc.
66 Day Street
Fitchburg, MA

86-1080-15
Senior Home Care
Services Inc.
38 Chauncey Street
Boston, MA

86-1080-10
Mt. Tom Institute for
Human Services, Inc.
507 Appleton Street
Holyoke, MA

86-1080-11
Center for Humanistic
Change, Inc.
9 Hampden Street
Springfield, MA

86-1080-12
Health and Education
Services, Inc.
162 Federal Street
Salem, MA

86-1080-13
Psychological Center, Inc.
488 Essex Street
Lawrence, MA

86-1080-14
Health Care, Inc.
355 Park Street
Lawrence, MA

86-1080-16
Nexus, Inc.
48 Winn Street
Burlington, MA

86-1080-17
Hurley House
12-14 Lowell Street
Waltham, MA

Statewide Division of Alcoholism Review

REPORT
NUMBER
86-1080-18

Dept of Public Health
Div of Alcoholism & Drug
Rehabilitation
150 Tremont Street
Boston, MA

CASPAR, Inc.
245 Beacon Street
Somerville, MA

Andrew House, Corp.
25 Leonard Street
Dorchester, MA

Gardner Athol Area
Mental Health Assoc.
194 Central Street
Gardner, MA

Medical Foundation, Inc.
219 Commonwealth Avenue
Boston MA

North Shore Council
On Alcoholism, Inc.
183 Newbury Street
Danvers, MA

John Ashford
Link House, Inc.
37 Washington Street
Newburyport, MA

Berkshire Council
on Alcoholism and Addiction
214 Francis Avenue
Pittsfield MA

Lowell House, Inc.
102 Appleton Street
Lowell, MA

New Bedford Area Center
for Human Services, Inc.
848 Pleasant Street
New Bedford, MA

Project Cope
76 Layayette Street
Salem, MA

SPECIAL SCOPE
AUDIT

The Commonwealth's "03" Consultant
Contracting System

Jul 1, 1984 Jun 30, 1986

The "03" Consultant Contracting System, established in 1963, is authorized by Chapter 29, Section 29A of the Mass. General Laws. The system's purpose is to provide services which are necessary, temporary and expert in nature and which cannot currently be provided by existing state positions.

A review of the system to determine if it is functioning as legislatively intended, with review of controls to ensure the proper and efficient use of consultants.

REPORT
NUMBER
86-2005-3

Phase I

Dept. of Public Works
10 Park Plaza
Boston, MA

Dept of Public Health
150 Tremont Street
Boston, MA

Executive Office Transportation
And Construction
10 Park Plaza
Boston, MA

Massport
10 Park Plaza
Boston, MA

Executive Office of Admin-
istration And Finance
Room 373 State House
Boston, MA

Department of Environmental
Quality Engineering
1 Winter Street
Boston, MA

REPORT
NUMBER
86-2006-3

Phase II

Department of Mental Health
160 North Washington Street
Boston, MA

Department of Social Services
150 Causeway Street
Boston, MA

Department of Public Welfare
600 Washington Street
Boston, MA

SPECIAL SCOPE
AUDIT

REPORT
NUMBER
86-2027-5

Mass Medical Malpractice Joint
Underwriting Association (JUA)

Chapter 671, 1985 Notwithstanding any provisions of the general or special laws to the contrary, the medical malpractice joint underwriting association established pursuant to section six of chapter three hundred and sixty-two of the acts of nineteen hundred and seventy-five shall be subject to an audit by the State Auditor. The State Auditor shall report its findings and recommendations to the Joint Committee on Insurance on or before April thirtieth, nineteen hundred and eighty-six. An audit performed shall include, but not be limited to the following matters:

An analysis of the ratio of premium dollars to incurred but not reported losses, management procedures, risk management procedures, the composition of the board of directors, reserve limits and adequacy, reserve methodologies, claim nature and breakdown in accordance with settlements and judgements, general accounting procedures, and overall fiscal soundness.

EDP AUDITS*

| <u>AUDITED ENTITY OR ACTIVITY</u> | <u>AUDIT PERIOD</u> | | <u>REPORT NUMBER</u> |
|--|---------------------|-----------|--------------------------|
| | <u>FROM</u> | <u>TO</u> | |
| Division of Employment Security | May 1986 | June 1986 | 86-221-4 |
| Holyoke Community College | Jan 1986 | Feb 1986 | 86-195-4 |
| Quincy District Court | As of Aug 1986 | | 86-1161-4 |
| Univ of Massachusetts Worcester | Jul 1985 | Aug 1985 | 86-216-4 |
| Office of Chief Admin Justice Trial Court | Oct 1985 | Feb 1986 | 86-1106-4 |
| Department of Revenue | Jul 1986 | Aug 1986 | 86-142-4 |
| Mass State Lottery Commission | Oct 1985 | Feb 1986 | 86-0089-4 |

* Based on security concerns the distribution of these EDP reports should be limited strictly to agency management personnel and other computer literate personnel.

EDP AUDIT ASSIST

Early in fiscal-year 1985, EDP audit assist services were initiated and formalized. Since that time, field auditors have increasingly requested the assistance of the EDP Auditing Group during the course of their audits.

The EDP Auditing Group provides the following services to the field audit staff on an ad-hoc basis:

PROGRAMMING

1. Automated Reports - Using the SAO's service bureau mainframe computer, the EDP Auditing Group generates statistical samples and customized reports for field auditors using the information contained in the Comptroller's records.
2. Random Number Reports - Using the DEC II computer, the EDP Auditing Group produces lists of random numbers that field auditors can utilize in producing on-site statistical samples. In addition, EDP Auditing has also trained staff members to perform this function at various SAO field offices where DECMate II computers are available.

GRAPHICS

3. Graphs and Charts - For the first time in FY 1986, the EDP Auditing Group has been able to produce sophisticated graphics and charts for inclusion in financial audit reports. These products were generated using a Hewlett-Packard 7550A graphics plotter and a Hewlett-Packard 7585B plotter, and were successfully included in two important financial audits (the Joint Underwriter's Association audit and the Massachusetts State Lottery Commission).

CONSULTING

4. Data Center and Application Reviews - The EDP Auditing Group assists the SAO field auditors by performing internal control reviews of data centers and application systems in conjunction with financial audits when requested. They have also performed an independent audit schedule during FY '86 and will do so again in FY '87.

A summary of the services provided by the EDP Audit Group during FY 1986 follows:

LIST OF ALL EDP AUDIT GROUP ACTIVITY
FOR FISCAL YEAR 1986

| AGENCY NAME | DATE DAY-MONTH-YEAR | CONSULT- ING | GRAPH- ICS | PROGRAM- MING |
|---------------------------------|------------------------|-----------------|---------------|------------------|
| DEPT OF MENTAL HEALTH | 03-Jul-85 | | | X |
| OFFICE FOR CHILDREN | 10-Jul-85 | | | X |
| SECRETARY OF STATE | 10-Jul-85 | | | X |
| DIVISION OF FISHERIES AND WILD | 17-Jul-85 | | | X |
| DIVISION OF PUBLIC SAFETY | 18-Jul-85 | | | X |
| PLYMOUTH SUPERIOR COURT | 19-Jul-85 | | | X |
| UMASS AMHERST | 19-Jul-85 | X | | |
| UMASS MEDICAL CENTER | 23-Jul-85 | X | | X |
| COMM. ON JUDICIAL CONDUCT | 27-Jul-85 | | | X |
| GAEBLER CHILDREN CENTER | 02-Aug-85 | | | X |
| BRIDGEWATER STATE COLLEGE | 12-Aug-85 | | | X |
| NORFOLK PROBATE COURT | 13-Aug-85 | | | X |
| BERKSHIRE COMM. COLLEGE | 16-Aug-85 | | | X |
| METRO. STATE HOSPITAL | 16-Aug-85 | | | X |
| NORTHAMPTON STATE HOSPITAL | 20-Aug-85 | | | X |
| UMASS MEDICAL CENTER | 26-Aug-85 | | | X |
| METRO. STATE HOSPITAL | 27-Aug-85 | | | X |
| DEPT OF FOOD AND AGR. | 30-Aug-85 | | | X |
| DEVER STATE SCHOOL | 05-Sep-85 | | | X |
| NEWTON DISTRICT COURT | 12-Sep-85 | | | X |
| MASS REHAB COMMISSION | 13-Sep-85 | | | X |
| NORTH ADAMS STATE COLLEGE | 19-Sep-85 | | | X |
| DEDHAM DISTRICT COURT | 01-Oct-85 | X | | |
| OFFICE OF COMMISSIONER OF PROB. | 07-Oct-85 | | | X |
| MT. WACHUSETT COM. COLL. | 09-Oct-85 | | | X |
| NATICK DISTRICT COURT | 09-Oct-85 | | | X |
| OFFICE OF ADMIN. JUST. - JUVEN | 10-Oct-85 | | | X |
| MASS. STATE LOTTERY COM. | 11-Oct-85 | X | X | X |
| OFFICE OF MGMT. INFO. SYSTEMS | 12-Oct-85 | | | X |
| STATE PURCHASING AGENT | 12-Oct-85 | | | X |
| MASSASOIT COM. COLLEGE | 18-Oct-85 | | | X |
| NORFOLK M.C.I. | 25-Oct-85 | | | X |
| DIVISION OF INSURANCE | 29-Oct-85 | | | X |
| STATE RECLAMATION BOARD | 29-Oct-85 | | | X |
| WESTFIELD STATE COLLEGE | 31-Oct-85 | | | X |
| DIVISION OF EMPLOYMENT | 06-Nov-85 | X | | X |
| DEPARTMENT OF PUBLIC WELFARE | 29-Nov-85 | | | X |
| DEPARTMENT OF MENTAL HEALTH | 02-Dec-85 | | | X |
| HOLYOKE COMMUNITY COLLEGE | 09-Dec-85 | X | | X |
| MIDDLESEX JURY COMMISSION | 09-Dec-85 | | | X |
| DIVISION OF LAW ENFORCEMENT | 10-Dec-85 | | | X |
| DEPT OF LABOR AND INDUSTRY | 10-Dec-85 | | | X |
| ESSEX COUNTY DA | 12-Dec-85 | | | X |
| DIVISION OF MARINE AND FISH. | 12-Dec-85 | | | X |
| OFFICE OF MGMT. INFO. SYSTEMS | 16-Dec-85 | | | X |
| MASSASOIT COMM. COLLEGE | 17-Dec-85 | | | X |

LIST OF ALL EDP AUDIT GROUP ACTIVITY
FOR FISCAL YEAR 1986

| AGENCY NAME | DATE DAY-MONTH-YEAR | CONSULT- ING | GRAPH- ICS | PROGRAM- MING |
|--------------------------------|------------------------|-----------------|---------------|------------------|
| DUDLEY DISTRICT COURT | 19-Dec-85 | | | X |
| DEPT OF ENV. QUALITY ENG. | 23-Dec-85 | | | X |
| NORFOLK PRE-RELEASE CENTER | 30-Dec-85 | | | X |
| MASS. AERONAUTICS COMMISSION | 31-Dec-85 | | | X |
| SUPERIOR COURT DEPARTMENT | 31-Dec-85 | | | X |
| DEPARTMENT OF PUBLIC HEALTH | 09-Jan-86 | | | X |
| DIV. OF ADMINISTRATIVE LAW APP | 17-Jan-86 | | | X |
| PARK DRIVE PRE-RELEASE | 27-Jan-86 | | | X |
| METRO. DISTRICT COMMISSION | 31-Jan-86 | | | X |
| DIVISION OF INDUSTRIAL ACC. | 31-Jan-86 | | | X |
| BUREAU OF ACCOUNTS | 06-Feb-86 | | | X |
| OFFICE OF CHIEF ADMIN. JUST. | 10-Feb-86 | X | | X |
| CUSHING HOSPITAL | 25-Feb-86 | | | X |
| NORTHERN ESSEX COMM. COLLEGE | 28-Feb-86 | | | X |
| HOUSE POST AUDIT | 03-Mar-86 | | | X |
| BROCKTON DISTRICT COURT | 17-Mar-86 | X | | X |
| EXECUTIVE OFFICE OF LABOR | 20-Mar-86 | | | X |
| FUEL ASSISTANCE PROGRAM | 20-Mar-86 | | | X |
| DEPT OF MENTAL HEALTH - 3 | 25-Mar-86 | | | X |
| DEPARTMENT OF PUBLIC WORKS | 26-Mar-86 | | | X |
| FISCAL AFFAIRS DIVISION | 27-Mar-86 | | | X |
| JOINT UNDERWRITER'S ASSO. | 01-APR-86 | | X | |
| NORTHWESTERN DISTRICT ATTORNEY | 28-Mar-86 | | | X |
| DEPT OF SOCIAL SERVICES | 09-Apr-86 | | | X |
| DEPARTMENT OF REVENUE | 14-Apr-86 | | | X |
| NORTHERN ESSEX JUV. PROBATION | 24-Apr-86 | | | X |
| DIVISION OF ALCOHOLISM | 25-Apr-86 | | | X |
| GREENVIEW COMMUNITY COLLEGE | 27-Apr-86 | | | X |
| ROXBURY COMM. COLLEGE | 28-Apr-86 | | | X |
| CRIMINAL HISTORY SYSTEMS BOARD | 01-May-86 | X | | |
| OFFICE OF CHIEF MED. EXAMINER | 05-May-86 | | | X |
| BERKSHIRE D.A. | 20-May-86 | | | X |
| CAPE AND ISLANDS D.A. OFFICE | 22-May-86 | | | X |
| BARNSTABLE SUPERIOR COURT | 04-Jun-86 | | | X |
| DEPARTMENT OF CORRECTION | 04-Jun-86 | | | X |
| MASS. HOSPITAL SCHOOL | 05-Jun-86 | | | X |
| BRISTOL SUPERIOR COURT | 12-Jun-86 | | | X |
| QUINCY DISTRICT COURT | 27-Jun-86 | | | X |
| ===== | | | | |
| TOTALS FOR FY 1986 | | 9 | 2 | 80 |

DIVISION OF LOCAL MANDATES

INTRODUCTION TO THE FISCAL YEAR 1986 ANNUAL REPORT

The Massachusetts General Court and the Commonwealth's administrative agencies continue to enact laws and promulgate regulations that affect cities and towns. However, because of the efforts of the Division of Local Mandates during fiscal year 1986, communities have witnessed an increased commitment by the state to compensate them for costs incurred implementing these new programs.

The Division of Local Mandates, under statutory responsibilities granted it by the anti-mandate provisions of Proposition 2 1/2, was instrumental last fiscal year in securing state funding in the amount of \$2,687,244 for municipal expenses imposed by several new or continuing mandated programs. These programs are the School Breakfast Law, Department of Public Health ambulance service regulations, the Right-to-Know statute, new Race and Primary Language census requirements, and the Uniform Polling Hours Law.

Pursuant to G.L. c.29, s.27C(d) and G.L. c.11, s.6B, the Division has conducted statewide cost studies to estimate and certify these local costs prior to distribution of the appropriated funding. The Division has completed a total of 725 cost studies to ensure that cities and towns are compensated for deficiencies incurred as a result of compliance with the above-mentioned mandates.

In addition, the Division has determined that a total of \$9.1 million will be required in fiscal year 1988 to fund local cost of complying with the Suicide Prevention Law, Revenue Enforcement and Protection (REAP) requirements, as well as to compensate an additional number of communities that the Division has determined are owed monies for past and continuing compliance with ambulance service and sanitary landfill regulations. The Division is currently working with the Legislature and state agencies in an attempt to secure state funding in this amount.

In summary, fiscal year 1986 was an extremely busy and productive year for the Division of Local Mandates. As cities and towns become more aware of the services provided by the Division, and as state government realizes that new state programs work best when the required state funding is appropriated, DLM can expect increased activity, especially in the role of predicting the impact of state initiatives on local budgets.

The Sunset Review project will continue to study state programs that have significant financial impact on municipalities, and to advise the General Court on the effectiveness and efficiency of these programs. We look forward to submitting our first "Sunset" report to the Legislature in January, 1987, and expect its recommendations will be debated in that session. It is hoped that some of our proposed amendments to existing laws will be enacted. A brief overview of our fiscal year 86 activities is included at the end of this report.

The expertise of the Division of Local Mandates is a valuable resource to both state government and cities and towns. The purpose of the Division is to improve relations between these two most important levels of government. We hope to extend this year's momentum into fiscal year 1987 and beyond.

DIVISION OF LOCAL MANDATES

During fiscal year 1986, the State Auditor's Office - Division of Local Mandates (DLM) issued the following opinions and determinations, as required under Chapter 11, Section 6B, and G.L. c. 29, s. 27C.

REPORT
NUMBER

FORMAL DETERMINATIONS - FUNDING PROVIDED

| | | |
|---------|---|-----------|
| LM-86-1 | <u>The Race and Primary Language Law, Chapter 165 of the Acts of 1985</u> | \$890,000 |
|---------|---|-----------|

DLM made a formal determination concerning the applicability of G.L. c. 29, s. 27C to Chapter 165 of the Acts of 1985. This law required each municipality to add three race and language questions to the 1986 municipal street listing census. Based on a statewide cost estimate conducted by DLM, the General Court appropriated this amount in the final 1986 supplemental budget to fund the mandate. DLM has certified the cost for each municipality. Funds, as determined by the State Auditor, are distributed by the Secretary of State's Office

| | | |
|---------|--|-----------|
| LM-86-2 | <u>The Uniform Polling Hours Law - Chapter 503 of the Acts of 1983</u> | \$690,244 |
|---------|--|-----------|

The Division determined that the incremental cost of this law for the 1986 state primary and final elections is \$690,244.

This is the second time municipalities have received funding for costs imposed by this law, which requires communities to keep polling places open for thirteen hours. The costs were determined through a DLM statewide survey certified by local election officials. A list of 351 communities and the costs each incurred was submitted to the Secretary of State. Based on this cost data, the agency forwarded the necessary advance funding to each city and town. This process will remain in effect for future elections.

| | | |
|---------|---|-----------|
| LM-86-3 | <u>The Right-to-Know Law, Chapter 470 of the Acts of 1983</u> | \$572,000 |
|---------|---|-----------|

The Division is monitoring state implementation of the Right-to-Know funding program. The statute, in part, requires that municipalities inform their employees and citizens of potential chemical hazards in the workplace.

FORMAL DETERMINATIONS - FUNDING PROVIDED (CONT.)

The Division determined that the law, as proposed, was in violation of the local mandate statute and that an appropriation should accompany the bill.

Through FY 1986, the Commonwealth has distributed \$572,000 in "seed" money to communities for implementation costs. For FY 1987, the state will provide cities and towns with similar amounts upon the submission to the Executive Office of Administration and Finance of a FY 1987 Right-to-Know budget and activity description. DLM objects to the requirement that communities appropriate and expend their own funds in anticipation of reimbursement. The Division has proposed an alternative to A&F that maintains advance funding.

| | | |
|---------|--|-----------|
| LM-86-4 | <u>The School Breakfast Law, Chapter 356 of the Acts of 1986</u> | \$360,000 |
|---------|--|-----------|

Upon request of the General Court, the Division is estimating three-year costs to be incurred by affected communities to comply with the School Breakfast Law. This new statute requires 73 cities and towns to provide free or reduced price breakfasts to eligible students. DLM input during legislative consideration led to a state funding commitment of least \$360,000 and a role for DLM in the statute, estimating the full extent of local costs.

| | | |
|---------|---|-----------|
| LM-86-5 | <u>Ambulance Service Regulations 105 CMR 170.000, 171.000</u> | \$175,000 |
|---------|---|-----------|

The General Court appropriated \$175,000 in the fiscal year 1987 state budget to fund DLM's determination of first year costs for 17 communities to comply with revised ambulance service regulations. See "Formal Determinations - Funding Pending" section concerning the Division's plans to affect statewide funding for all municipal ambulance services.

Communities: Chicopee, Longmeadow, Northbridge, Uxbridge, Barnstable, Bourne, Brewster, Easthampton, Harwich, Marion, Orleans, Provincetown, Rockport, Sandwich, Wareham, Wellfleet, and Yarmouth.

FORMAL DETERMINATIONS - FUNDING PENDING

LM-86-6 The Suicide Prevention Law - c. 456 of the Acts of 1984 as Amended \$4,720,000

The Division determined through a statewide cost study that a \$4.72 million appropriation is required for added local police personnel costs resulting from the 15-minute cell check requirement of the law.

Last year, DLM was instrumental in ensuring that the Commonwealth assume in advance the \$10 million cost of the cell renovation component of the law. The personnel requirements of c. 456 go into effect December 31, 1986.

LM-86-7 REAP - Chapter 233 of the Acts of 1982, Sections 35 and 55 \$2,800,000

After having committed to state funding in 1984, the Department of Revenue has recently proposed a preliminary \$2.8 million funding initiative for local implementation costs for the license/provider (s. 35) reporting requirements of REAP. Still at issue are costs associated with the harbormaster reporting requirements (s. 55) of the law. For 66 percent of the communities that have implemented s. 35, the proposed state funding will come in the form of reimbursement for municipal expenses incurred in fiscal years 1984, 1985, 1986, and 1987.

This proposal is awaiting Executive Office of Administration and Finance approval. DLM expects A & F to submit such a proposed appropriation in the next state fiscal year 1987 supplemental budget.

DLM will oversee the funding process upon appropriation of the \$2.8 million by the Legislature. The Division will continue to seek state funding for the harbormaster reporting requirements.

LM-86-8 Ambulance Service Regulations \$872,154

Upon petition of several communities, DLM estimates that the cost imposition of revised ambulance service regulations 105 CMR 170.000, 171.000 upon thirty-one petitioning communities is \$872,154. This figure represents a total of costs incurred between fiscal years 1984 and 1988. DLM is developing a strategy to expedite funding for these communities and is conducting a statewide cost study of the impact of these regulations on all municipal ambulance services.

FORMAL DETERMINATIONS - FUNDING PENDING (CONT.)

LM-86-9

Sanitary Landfill Requirements

\$755,310

Upon petition of the towns of Hull and Greenfield, through their Boards of Selectmen, DLM issued formal determinations concerning the applicability of c. 29, s. 27C to Department of Environmental Quality Engineering requirements regarding sanitary landfill leachate collection liners. DLM determined that the Commonwealth should assume \$755,310 incurred in complying with these requirements. These deficiency determinations would constitute prima facie evidence in a Superior Court petition brought under c. 29, s. 27C(e).

The Legislature is currently considering legislation (H5918) that would reimburse Hull \$279,766 and Greenfield \$475,538 for first year costs and Norfolk \$288,000 for two-year costs.

INFORMAL DECISIONS - PRE-1981 AUTHORITY

The following "no mandate" decisions were reached due to the existence of mandate authority granted prior to the enactment of Proposition 2 1/2. These decisions are informal and are subject to reconsideration upon request of the petitioner.

LM-86-10

At the request of the Massachusetts Municipal Association (MMA), the Division reviewed Rate Setting Commission regulations promulgated in fiscal year 1986 that increase hospital and other health care costs for cities and towns. The Division determined that these regulations are not subject to review under G.L. c. 29, s. 27C since the Rate Setting Commission is authorized by a 1974 statute to adjust health care rates. A recent Massachusetts Court of Appeals decision ruled that Rate Setting Commission statutes and regulations do not conflict with the local mandate statute.

Regulations reviewed: proposed 114.3 CMR 7.00, concerning psychiatric day treatment center services; 114.3 CMR 9.00 concerning independent living services for the severely physically disabled; 114.1 CMR 25.00, concerning acute hospital Medicaid rates of payments; 114.3 CMR 8.00, concerning outpatient tuberculosis control services; and 114.3 CMR 10.00, concerning adult day health services.

LM-86-11

Upon petition of the City of Chicopee Police Department, DLM issued an informal decision that G.L. c. 223, s. 92A regarding the procurement and payment of interpreters for hearing-impaired detainees is not subject to G.L. c. 29, s. 27C.

LM-86-12

Upon petition of the Needham Board of Selectmen, DLM issued an informal decision that additional overtime salary expenses resulting from delays in the processing of appeals to the Contributory Retirement Appeals Board are not subject to G.L. c. 29, s. 27C.

INFORMAL DECISIONS- PRE-1981 AUTHORITY (CONT.)

- LM-86-13 Upon petition of the Mayor of North Adams, DLM informally ruled that a Department of Environmental Quality Engineering directive requiring the city to conduct turbidity studies and correct sanitary violations in its water system is not subject to the anti-mandate statute.
- LM-86-14 Upon petition of the Town of Sterling Board of Selectmen, DLM issued an informal decision that Chapter 630 of the Acts of 1982, an Act establishing a Public Employee Retirement Administration and appeals process procedures, was originally enacted prior to January 1, 1981, and is not subject to the anti-mandate statute.
- LM-86-15 Upon petition of the City of New Bedford, through its Elections Commission, DLM issued an informal decision that G.L. c. 53, s. 7, regarding certification of referendum petitions, is not subject to G.L. c. 29, s. 27C.
- LM-86-16 Upon petition of the Town of Maynard Board of Health, DLM issued an informal decision that 105 CMR 590.051, concerning municipal inspections of food establishments, is not subject to the anti-mandate statute.
- LM-86-17 Upon petition of the City of Lowell City Manager, DLM issued an informal decision that the bilingual and special education staffing requirements of G.L. c. 71A are not subject to G.L. c. 29, s. 27C.
- LM-86-18 Upon petition of the Town of Halifax, through its Town Accountant, DLM issued an informal decision that G.L. c. 58, s. 1, regarding the costs of triennial certification of local property parcels, is not subject to G.L. c. 29, s. 27C.
- LM-86-19 Upon petition of the Town of Norton, DLM issued an informal decision that G.L. c. 70, s. 7, regarding minimum per pupil expenditures by school districts, is not subject to G.L. c. 29, s. 27C.
- LM-86-20 Upon petition of the Town of Tisbury Board of Selectmen, DLM issued an informal decision that Department of Environmental Quality Engineering requirements for impervious cover at the town's sanitary landfill (310 CMR 19.00 et seq.) and for submission of detailed engineering plans pre-date January 1, 1981, and are therefore not subject to G.L. c. 29, s. 27C.

INFORMAL DECISIONS - LOCAL OPTION

The following "no mandate" decisions were reached because local discretion is provided. These decisions are informal and are subject to reconsideration upon request of the petitioner.

- LM-86-21 Upon petition of the Town of West Springfield, DLM determined that the Commonwealth was not responsible for reimbursing the town for increased sanitary landfill fees charged by a private landfill corporation as a result of new DEQE sanitary landfill policies.
- LM-86-22 Upon petition of the Town of Rockport Board of Selectmen, DLM issued an informal decision that St. 1981, c. 351, s. 115, regarding appointment of parking clerks, was a matter of local option.
- LM-86-23 Upon petition of the towns of Brewster and Swampscott, through their Treasurer/Collectors, DLM issued an informal decision that Chapter 740 of the Acts of 1985, regarding municipal use of compensating balance agreements to acquire banking services from financial institutions, is not subject to G.L. c. 29, s. 27C.
- LM-86-24 Upon petition of the Town of Tisbury, through its Town Clerk, DLM issued an informal decision that c. 145 of the Acts of 1985, regarding the local hotel/motel tax provisions, is not subject to G.L. c. 29, s. 27C.
- LM-86-25 Upon petition of the Town of Easthampton Board of Selectmen, DLM issued an informal decision that G.L. c. 43B, s. 8, regarding charter commission allowances, is not subject to G.L. c. 29, s. 27C.
- LM-86-26 Upon petition of the Town of Burlington, through its Town Clerk, DLM issued an informal decision that 950 CMR 32.00(6), regarding fees for computer tapes and mailing labels, is not subject to G.L. c. 29, s. 27C.
- LM-86-27 Upon petition of the towns of Winthrop and Norwood, through the Board of Selectmen and Library Director, respectively, DLM issued an informal decision that Chapter 760 of the Acts of 1985, regarding an increase in minimum wage rates, is not subject to G.L. c. 29, s. 27C.

INFORMAL DECISIONS - G.L. C. 29, S.27C NOT APPLICABLE

- LM-86-28 The Plymouth County Commissioners petitioned DLM on Chapter 373 of the Acts of 1982 regarding the Drunk Driving Law. G.L. c. 29, s. 27C does not provide for petitions by counties. DLM would review this issue upon request of a municipal petitioner.
- LM-86-29 DLM advised the Berkshire Hills Regional School District that member municipalities may petition DLM if adversely affected by unfunded state programs dictated to school districts.
- LM-86-30 Upon petition of the cities of Medford and Melrose and the Town of Winchester, DLM determined that the increased water and sewer rates of member communities in the Massachusetts Water Resources Authority (MWRA) system could not be reviewed under the local mandate statute. Chapter 372 of the Acts of 1984 exempts the Authority's rate structure and operations from the purview of the Division.

INFORMAL DECISIONS - NO COST ESTIMATES PROVIDED

The following determinations were issued because evidence of cost imposition was not provided by the petitioner.

- LM-86-31 Upon petition of the towns of Oxford and Norton Boards of Selectmen, DLM issued an informal decision that 248 CMR 2.07 provisions, regarding removal of lead from potable water supply piping systems, were subject to G.L. c. 29, s. 27C, yet cost data could not be provided.
- LM-86-32 Upon petition of the Town of Longmeadow, through its Board of Selectmen, DLM issued an informal decision that Chapter 74, s. 7A, regarding vocational education guidelines, did not result in costs to the town.

INFORMAL DECISIONS - COURT ORDER

The provisions of the anti-mandate statute do not apply to costs to cities and towns or exemptions to local taxation resulting from a ruling of a court of competent jurisdiction, or to any law, rule, or regulation enacted or promulgated as a direct result of such a ruling.

- LM-86-33 Upon petition of 13 communities, DLM issued an informal decision that a 1984 Hampshire Superior Court order that Hampshire County recover from Hampden County \$898,168 for the expense of supporting Hampden County prisoners was not subject to review under G.L. c. 29, s. 27C.

Petitioning communities: Blandford, Brimfield, Chester, East Longmeadow, Holland, Hampden, Ludlow, Longmeadow, Montgomery, Palmer, Russell, Tolland, and West Springfield.

PROPOSED 1985 AND 1986 LEGISLATION

- LM-86-34 DLM is reviewing the applicability of G.L. c. 29, s. 27C to H5663, 5664, 5665, 5666, legislation requiring updated equipment in school buses. At DLM's recommendation, the bills' sponsors have informally agreed to seek an appropriation to fund resultant local costs.
- LM-86-35 DLM reviewed the applicability of G.L. c. 29, s. 27C to H5246, regarding day care for children of high school students.
- LM-86-36 DLM reviewed H5842, regarding sprinkler systems in public buildings.
- LM-86-37 DLM reviewed the applicability of G.L. c. 29, s. 27C to H5945, requiring public schools to notify parents of a student's absence.
- LM-86-38 Upon petition of MMA, DLM is reviewing H2950, regarding an increase in unemployment dependent allowances.
- LM-86-39 DLM determined that H5849, regarding classroom size and workload in public schools, would not violate the anti-mandate statute if enacted, since it would not impose any direct costs.
- LM-86-40 DLM is reviewing the applicability of G.L. c. 29, s. 27C to H1578, regarding public building cleaning and maintenance contracts.
- LM-86-41 DLM is reviewing the applicability of G.L. c. 29, s. 27C to H5830, regarding uniform procurement procedures.
- LM-86-42 Upon petition of Representative Patricia Walrath, DLM issued a preliminary ruling that H5459, which seeks to include equestrian facilities under the agricultural exemption umbrella, should provide for local option. DLM advised the Representative that without the approval of the local legislative body, the enactment of H5459 would increase exemptions and deprive communities of existing revenue, thereby possibly violating G.L. c. 29, s. 27C(b).

UNDER REVIEW IN FISCAL YEAR 1986

- LM-86-43 Upon petition of the Town of Boxford, DLM is reviewing Department of Environmental Quality Engineering requirements that the town install an impervious liner and leachate collection system at its sanitary landfill. A factfinding conference was held at DLM to hear the positions of both parties. DLM expects to issue a determination in early fiscal year 1987.

UNDER REVIEW IN FISCAL YEAR 1986 (CONT.)

- LM-86-44 The Division is reviewing Chapter 572, Section 65 of the Acts of 1985, the new Workers' Compensation Law. Section 65 imposes an increased premium surcharge of 1.06% on member communities for cost of living adjustments and a rehabilitation program, among other benefits, for employees on workers' compensation. Petitioning communities: Arlington, Chelmsford, Chicopee, Ludlow, and Somerville.
- LM-86-45 Upon petition of the Town of Amherst and the City of Northampton, DLM is reviewing Department of Environmental Quality Engineering closure requirements.
- LM-86-46 The North Brookfield Board of Selectmen requested a DLM review of Department of Environmental Quality Engineering requirements that the town install an impervious liner at its sanitary landfill. The landfill project is in the preliminary design stage.
- LM-86-47 Upon petition of the City of Pittsfield, DLM is reviewing Department of Environmental Quality Engineering requirements that the city implement a groundwater monitoring program at its landfill facility. DLM advised the city that since costs have not yet been imposed, DLM will suspend its review until Pittsfield has completed its negotiations with DEQE.
- LM-86-48 Upon petition of the City of Fitchburg, the Division is reviewing post-1981 Division of Insurance laws and regulations mandating new health benefits. The benefits are in the areas of maternity, mental health, and cardiac rehabilitation coverage. The city is preparing cost data that would reveal the adverse fiscal impact of newly mandated health benefits. Informal determination is pending.
- LM-86-49 Upon petition of the City of Springfield, through the Mayor, DLM is reviewing the applicability of G.L. c. 29, s. 27C to 950 CMR 56.00, regarding accessibility of polling places for handicapped and elderly voters. DLM recommended the House Committee on Ways and Means approve legislation reimbursing cities and towns for costs incurred as a result of complying with the regulations. The bill, H5509, would have DLM estimate these costs for each community.
- LM-86-50 Upon petition of Mass. Assn. of Special Education, DLM is reviewing the applicability of G.L. c. 29, s. 27C to 603 CMR 28.00, regarding revised special education regulations.
- LM-86-51 Upon petition of the City of Holyoke, through the Mayor, DLM is reviewing the applicability of G.L. c. 29, s. 27C, regarding the impact of Chapter 188 of the Acts of 1985 on statewide average per pupil expenditures.

UNDER REVIEW IN FISCAL YEAR 1986 (CONT.)

- LM-86-52 Upon petition of the Town of Middleton, through the Town Administrator, DLM is reviewing the applicability of G.L. c. 29, s. 27C to Chapter 799 of the Acts of 1985, regarding infrastructure and public safety costs attributable to a new county jail to be located in Middleton.
- LM-86-53 Upon petition of the cities of Haverhill and Cambridge, through the Mayor and City Manager, respectively, DLM is reviewing the applicability of G.L. c. 29, s. 27C to Chapter 527 of the Acts of 1985, regarding changes in Personnel Administration rules.
- LM-86-54 Upon petition of the Town of Shrewsbury, through the Fire Chief, DLM is reviewing the applicability of G.L. c. 29, s. 27C to 527 CMR 9.00, regarding underground storage tank requirements.
- LM-86-55 Upon petition of the Town of Becket, through the Town Counsel, DLM is reviewing the applicability of G.L. c. 29, s. 27C to G.L. c. 90, ss. 20A 1/2 and 20C, regarding Registry of Motor Vehicle reporting requirements for municipal parking clerks.
- LM-86-56 Upon petition of the Town of Whately, through the Board of Selectmen, DLM is awaiting cost data from the town identifying the fiscal impact of Chapter 631 of the Acts of 1983, regarding dog euthanasia. The Division has already determined in fiscal year 1985, that the law was in conflict with the local mandate statute, since it was enacted without state funding and imposes more than incidental costs.

SUNSET REVIEW PROGRAM

The Division of Local Mandates made significant progress toward implementing the provisions of the Sunset Law during the past year. Chapter 126 of the Acts of 1984 is designed to evaluate the financial impact of state actions on local governments, and to notify the General Court as to whether the benefits derived from these laws and regulations justify the financial burdens they impose.

The Division completed and published the Catalogue of State Programs Affecting Cities and Towns, which lists over 1700 state laws and regulations having an impact on municipal governments. Shortly after its release, the Division launched an extensive distribution campaign that reached local officials, legislators, agency heads, and professional groups across the state. This effort required the combined efforts of the Sunset staff and the regional representatives. A great deal of emphasis was placed on increasing public awareness of the benefits of the program, and promoting active participation in the review process. Posters and informational pamphlets were developed in order to assist in this effort. The field staff devoted much of its attention to promoting the program on the local level. Copies of the catalogue were also distributed at a number of intergovernmental conferences. The Division continues to receive many requests for copies of the catalogue from a variety of interested parties, representing both state and national organizations.

The Sunset Program extended its outreach efforts by conducting a survey of municipal officials throughout the Commonwealth. The survey was designed to provide the research staff with a clear understanding of the specific types of issues that are of greatest concern to local governments, the scope of financial impact, and the possible legislative alternatives to be considered.

Overall, the Sunset Program has developed into an increasingly independent and formalized function of the Division of Local Mandates. More significantly, the installment of a program manager provided leadership and direction to the research staff, as well as a spokesman for the project. The Program Manager also developed a system of analytic research techniques in order to ensure consistency in the evaluation process. These techniques were applied to a number of antiquated laws and regulations that formed the program's first "experimental" report. The issues covered in this report include:

Chapter 49, Section 22

Cattle Drivers

Chapter 148, Section 2

Fire Reporting Requirements

Chapter 215, Acts of 1967

Frozen Desserts

Chapter 94, Section 65G-U

Chapter 71, Section 4

High School Maintenance

Chapter 80, Acts of 1977

Ink on Public Records

Chapter 90, Section 8A

Maximum Age of School Bus Drivers

Chapter 96, Section 7

Measures of Lumber

Chapter 136, Acts of 1976

Milk Inspectors

Chapter 90, Section 8A

Paper and Public Records

The Division is anxious to present its first report to the General Court in December 1986. It is hoped that this report will mark the beginning of a successful relationship between the Division and the General Court, ultimately benefiting cities and towns throughout the Commonwealth.

SPECIAL SERVICES

A. FINANCIAL EVALUATION OF PRIVATE BUSINESS, TRADE AND CORRESPONDENCE SCHOOLS

The State Auditor's Office evaluates annually the financial position of all private business, trade, and correspondence school license applicants to ensure that non-degree-granting occupational schools applying for licensure through the Department of Education are financially as well as academically qualified to operate in Massachusetts.¹

In fiscal year 1986, the office certified that 16 prospective schools were financially qualified for original licensure, while 15 schools on the June 30, 1985 active list were reclassified as inactive. This certification and reclassification resulted in a net increase of one active license recommendation for the period. The office evaluated the financial position of 175 private schools during the fiscal year, resulting in the approval of 117 private business schools, 52 private trade schools, and 6 private correspondence schools, as follows:

¹ The State Auditor's Office performs this function under the authority of Chapters 75C, 75D, and 93 of the Massachusetts General Laws.

FINANCIAL EVALUATION OF PRIVATE OCCUPATIONAL SCHOOLS

Comparative Financial Certifications

As of June 30, 1986

| | <u>Approved - State Auditor's Office</u> | <u>Approved Dept. of Education</u> | <u>Pending - Dept. of Education</u> |
|--------------------------------------|--|--|---|
| Chapter 75D - Business Schools | 117 | 110 | 7 |
| Chapter 93 - Trade Schools | 52 | 47 | 5 |
| Chapter 75C - Correspondence Schools | 6 | 6 | 0 |
| | <u>175</u> | <u>163</u> | <u>12</u> |

Comparative Evaluations

| | <u>June 30, 1986</u> | <u>June 30, 1985</u> | <u>Net Increase</u> |
|--------------------------------------|----------------------|----------------------|-------------------------|
| Chapter 75D - Business Schools | 117 | 116 | 1 |
| Chapter 93 - Trade Schools | 52 | 50 | 2 |
| Chapter 75C - Correspondence Schools | 6 | 8 | <2> |
| | <u>175</u> | <u>174</u> | <u>1</u> |

Composition of Net Increase

| | <u>Original Financial Certifications</u> | <u>Reclassified Inactive</u> | <u>Net Increase</u> |
|--------------------------------------|--|----------------------------------|-------------------------|
| Chapter 75D - Business Schools | 11 | 10 | 1 |
| Chapter 93 - Trade Schools | 5 | 3 | 2 |
| Chapter 75C - Correspondence Schools | 0 | 2 | <2> |
| | <u>16</u> | <u>15</u> | <u>1</u> |

Private Business Schools

Certified as Financially Qualified for Licensure

As of June 30, 1986

1. Académie Moderne, Ltd.
45 Newbury Street
Boston, MA 02116
2. Academy for Myotherapy and
Physical Fitness
9 School Street
Lenox, MA 02140
3. Allied Tractor Trailer Training
Inc.
295 Union Street
East Walpole, MA 02032
4. American Business Institute
17 Winter Street
Boston, MA 02108
5. American Institute for Paralegal
Studies, Inc.
220 Franklin Turnpike
Mahwah, NJ 07430
6. American Management Associations
135 West 50th Street
New York, NY 10020
7. American Real Estate Academy
771 Main Street
Waltham, MA 02154
8. Andover Tractor-Trailer School,
Inc.
55 Hampshire Road
Methuen, MA 01844
9. Associated Management Institute
1125 Missouri Street
Fairfield, CA 94533
10. Associated Technical Institute
Inc.
345 West Cummings Park
Woburn, MA 01801
11. Bancroft School of Massage
Therapy
50 Franklin Street
Worcester, MA 01608
12. Barbizon School of Modeling of
Boston
222 Newbury Street
Boston, MA 02116
13. Battelle Seminars and Studies
Program
P.O. Box C-5395
4000 NE 41st Street
Seattle, Washington 98105
14. Bay State Realty Academy, Inc.
27 Midstate Drive
Auburn, MA 01501
15. Boston Technical Center
660 Summer Street, Bldg. 49
Boston, MA 02210
16. Brown's Realty Course
P.O. Box #9
34 Main Street
Ayer, MA 01432
17. Bryman School
323 Boylston Street
Brookline, MA 02146
18. Burdett School, Inc.
372 Stuart Street
Boston, MA 02111
19. Business Education Services, Inc.
201 Park Avenue
West Springfield, MA 01089-1080
20. Cambridge Institute for Computer
Programming, Inc.
480 Boylston Street
Boston, MA 02216

21. CareerTrack, Inc.
5370 Manhattan Circle
Boulder, CO 80303
22. Center for Advanced Professional Education
1820 East Garry Street
Santa Ana, CA 92703
23. Central Travel School
220 Worthington Street
Springfield, MA 01103
24. Chamberlain School, Inc.
90 Marlborough Street
Boston, MA 02116
25. Coldwell Banker Real Estate School
366 Washington Street
Wellesley Hills, MA 02181
26. Nancy Chippendale's Model's Workshop
561 Massachusetts Avenue
North Andover, MA 01845
27. Columbia Bookkeeping Systems, Inc.
21 George Street
Lowell, MA 01851
28. Computer-Ed, Inc.
99 School Street
Weston, MA 02193
29. Computer Forum, Inc.
10 Langley Road
Newton, MA 02159
30. Computerland of Leominster
Searstown Shopping Center
Leominster, MA 01453
31. Computerland Training School
196 Boston Turnpike Road
Shrewsbury, MA 01545
32. Computer Learning Center of Boston, Inc.
5 Middlesex Avenue
Somerville, MA 02145
33. Computer Processing Institute
19 Commonwealth Avenue
Woburn, MA 01801
34. Computer Resource Center
99 School Street
Weston, MA 02193
35. Computer Tutor, Inc.
23 Central Street
Wellesley, MA 02181
36. The Computer Works
82 Hancock Street
Cambridge, MA 02139
37. Continuum, Inc.
785 Centre Street
Newton, MA 02158
38. Control Data Institute
One Alewife Place
Cambridge, MA 02140
39. Conway Country School of Real Estate, Inc.
183 Columbia Road
Hanover, MA 02339
40. Daniels School of Contemporary Business
76 Winn Street
Woburn, MA 01801
41. Dudley Hall Career Institute
16 Washington Square
Worcester, MA 01604
42. Epcot Realty and Finance
211 Prospect Street
Cambridge, MA 02139
43. Essex County Adult Education Center
P.O. Box #445
59 Pickering Street
Danvers Y.M.C.A.
Danvers, MA 01923
44. Executive PC Education Center
Executive Place III
50 Mall Road
Burlington, MA 01803

45. Fame Modeling School
142 Main Street
Brockton, MA 02401
46. Ferioli Institute of Real Estate
85 Samoset Street
Route 44
Plymouth, MA 02360
47. Finishing Touch School of Lowell, Inc.
46 Alcott Street
Lowell, MA 01852
48. First National Bank of Boston Seminars
100 Federal Street
Boston, MA 02115
49. Foster and Foster Real Estate, Inc.
394 Massachusetts Avenue
Acton, MA 01720
50. Fugazy International Travel School of Springfield
461 Sumner Avenue
Springfield, MA 01108
51. Katharine Gibbs School
5 Arlington Street
Boston, MA 02116
52. Greater Brockton Multiple Listing Services
16 Belmont Street
South Easton, MA 02375
53. Greater Springfield Board of Realtors, Inc.
185 Industry Avenue
Springfield, MA 01104
54. Hickox Secretarial School, Inc.
200 Tremont Street
Boston, MA 02116
55. Horizon Institute of Real Estate Inc.
127 So. Franklin Street
Holbrook, MA 02343
56. H & R Block, Inc.
775 Pleasant Street, Suite 13
East Weymouth, MA 02189
57. Image Resources Limited
176 Newbury Street
Boston, MA 02116
58. Institute of Certified Travel Agents, Inc.
148 Linden Street
Wellesley, MA 02181
59. Institute of Real Estate Management
24 School Street
Boston, MA 02108
60. Kinyon-Campbell Business School
59 Linden Street
New Bedford, MA 02740
61. Denise Bernardo's LaFemmina School of Modeling
372 Granite Avenue
East Milton, MA 02186
62. Suzanne Dahlstrom's LaFemmina School of Modeling
310 North Main Street
East Longmeadow, MA 01028
63. Lyn Petricca's LaFemmina School of Modeling
P.O. Box #302
Old Cheshire Road
Lanesboro, MA 01237
64. Sue Riordan's LaFemmina School of Modeling
862 Brockton Avenue
Abington, MA 02351
65. Karon Shea's LaFemmina School of Modeling
50 Franklin Street, Suite 210
Worcester, MA 01608
66. Landry, Lyons and Whyte Real Estate School
103 VanDeene Avenue
West Springfield, MA 01089

67. Lee Institute, Inc.
310 Harvard Street
Brookline, MA 02146
68. Jeannie Lindheim's Theater
Workshop, Inc.
c/o S. Shama
110 Francis Street, Suite 7A
Boston, MA 02215
69. Loretta Davis Seminars
965 Concord Street
Framingham, MA 01701
70. Terry Martens' School of Travel
46 Foster Street
New Bedford, MA 02745
71. Shirley C. Martin's Modeling
School
194 Rockdale Avenue
New Bedford, MA 02740
72. Mass. Association of Realtors
400 #2 Totten Pond Road
Waltham, MA 02154
73. Mass. Institute of Neuro-
Linguistic Programming
16 Vine Brook Road
Lexington, MA 02173
74. Mass. License Preparation
Institute
6 Liberty Road
Marshfield, MA 02050
75. Muscular Therapy Institute
222 Third Street
Cambridge, MA 02142
76. New England Computer Institute,
Inc.
309 Greenlodge Street
Dedham, MA 02026
77. New England Fuel Institute
P.O. Box 888
20 Summer Street
Watertown, MA 02172
78. New England Institute for Neuro-
Linguistic Programming, Inc.
RFD 3, Pratt Corner Road
Amherst, MA 01002-9805
79. New England Institute of Polygraph
P.O. Box 160
Boston, MA 02122
80. New England Institute for
Rehabilitation Research and
Education, Inc.
3 Rehabilitation Way
Woburn, MA 01801
81. New England School of Accounting
Inc.
155 Ararat Street
Worcester, MA 01607
82. New England School of Acupuncture,
Inc.
319 Arlington Street
Watertown, MA 02172
83. New England School for Nannies
41 Baymor Drive
East Longmeadow, MA 01028
84. New England School of Natural
Health Care
471 Commonwealth Avenue
Boston, MA 02215
85. New England Tractor Trailer
School, Inc.
542 East Squantum Street
North Quincy, MA 02171
86. Northeast Travel School
227 W. Central Street
Natick, MA 01760
87. Northwest Center for Professional
Education
13555 Bel-Red Road C-96870
Bellevue, Washington 98009
88. The Physical Image
P.O. Box 32
Topsfield, MA 01983

89. Beverly Powers School of Modeling, Inc.
443 Worcester Street
Wellesley Hills, MA 02181
90. John Robert Powers School
9 Newbury Street
Boston, MA 02116
91. John Robert Powers School of Worcester
390 Main Street
Worcester, MA 01608
92. Professional School of Insurance
61 Travelers Lane
Marshfield, MA 02050
93. Fred Pryor Seminars
2000 Johnson Drive
P.O. Box 2951
Shawnee Mission, KS 66201
94. Rate Setting Consultants
63 Old Forge Road
P.O. Box 1528
North Falmouth, MA 02556
95. Real Estate Salesman's School
1839 Memorial Drive
Chicopee, MA 01020
96. St. John's School of Business
511 Main Street
West Springfield, MA 01089
97. Salter School, Inc.
155 Ararat Street
Worcester, MA 01606
98. Saluti Associates, Inc.
15 Court Square, Suite #340
Boston, MA 02108
99. Skills
24 South Prospect Street
Amherst, MA 01002
100. SMH Real Estate School
195 State Street
Boston, MA 02109
101. The Spencer Group
377 Elliot Street
Newton Upper Falls, MA 02164
102. Standish Travel School, Inc.
19 Depot Street
Duxbury, MA 02331
103. Sullivan Real Estate School
Sullivan Building
Route 132
Hyannis, MA 02601
104. Tax Man, Inc.
674 Massachusetts Avenue
Cambridge, MA 02139
105. Richard Thomas Real Estate School
1255 Westfield Street
West Springfield, MA 01089
106. Tiffany Promotions
120 Elm Street
Westfield, MA 01085
107. TMI School of Transportation
14 New England Executive Park
Burlington, MA 01803
108. Towne House Realty
77 State Road
North Dartmouth, MA 02747
109. Travel Education Center
93 Mount Auburn Street
Cambridge, MA 02138
110. Travel School of America, Inc.
1047 Commonwealth Avenue
Boston, MA 02215
111. Unicom (United Camera, Inc.)
297 Elmwood Avenue
Providence, RI 02907
112. University Computers
Boston University Bookstore
660 Beacon Street
Boston, MA 02215

113. Valerie Paul Studio, Inc.
260 Worthington Street
Suite 301
Springfield, MA 01103
114. Verhoef Information Packages, Inc.
Corporate Center
799 Bloomfield Avenue
Suite #310
Vernon, NJ 07044
115. Weist-Barron of Boston, Inc.
636 Beacon Street
2nd Floor
Boston, MA 02215
116. Word Pros, Inc.
140 Union Street, Suite 412
Lynn, MA 01902
117. Workshop for Television and
Modeling
392 Boylston Street
Boston, MA 02116

Private Trade Schools

Certified as Financially Qualified for Licensure

As of June 30, 1986

1. American Dry Cleaning Academy
232 Market Street
Brighton, MA 02135
2. Andover Tractor Trailer School, Inc.
55 Hampshire Road
Methuen, MA 01844
3. Art Institute of Boston, Inc.
700 Beacon Street
Boston, MA 02115
4. Associated Technical Institute, Inc.
345 West Cummings Park
Woburn, MA 01801
5. Audio Workshop School of Sound/
Communications Research Group
222-A Chestnut Hill Road
Chestnut Hill, MA 02167
6. Bay State School of Appliances, Inc.
15 Everett Street
Hyde Park, MA 02136
7. Boston Bartenders School, Inc.
719 Boylston Street
Boston, MA 02116
8. Boston Technical Center
660 Summer Street
Boston, MA 02210
9. Brockton Professional School of Bartending
63 Main Street
Rooms #11 & 12, 2nd Floor
Brockton, MA 02401
10. Butera School of Art, Inc.
111 Beacon Street
Boston, MA 02116
11. Cape Cod Plumbing School
175 West Main Street
Hyannis, MA 02601
12. Cass School of Floral Design
531 Mount Auburn Street
Watertown, MA 02172
13. Central Massachusetts School of Professional Bartending
340 Main Street, Suite 400
Worcester, MA 01608
14. Computer Learning Center
5 Middlesex Avenue
Somerville, MA 02145
15. Computer Processing Institute of Eastern Mass, Inc.
19 Commonwealth Avenue
Woburn, MA 01801
16. Connecticut School of Broadcasting
49 Walnut Park
Wellesley, MA 02181
17. Control Data Institute
One Alewife Place
Cambridge, MA 02140
18. Creative Cuisine, Inc.
2020 Massachusetts Avenue
Cambridge, MA 02140
19. East Coast Aero Tech, Inc.
Hanscom Field
P.O. Box 426
Lexington, MA 02173
20. Floraltrain
1375 Beacon Street
P.O. Box 187
Brookline, MA 02146

21. Hallmark Institute of Photography
At The Airport
Turners Falls, MA 01376
22. Illustrator's Studio
216 Walnut Street
Holyoke, MA 01040
23. International Auction School
Routes #5 and #10
South Deerfield, MA 01373
24. ITT Technical Institute
45 Spruce Street
Chelsea, MA 02150
25. Microwave Technical Institute
400 West Cummings Park
Woburn, MA 01801
26. New England Bartenders School,
Inc.
811 Boylston Street
Boston, MA 02116
27. New England Fuel Institute
20 Summer Street
P.O. Box 888
Watertown, MA 02172
28. New England School of Art and
Design, Inc.
28 Newbury Street
Boston, MA 02116
29. New England School of Chimney
Sweeping
11 North Main Street
P.O. Box #180
Williamsburg, MA 01096
30. New England School of Floral
Design
88 W. Main Street
Norton, MA 02766
31. New England School of Photography,
Inc.
537 Commonwealth Avenue
Boston, MA 02215
32. V. S. Best, Inc. d/b/a Northeast
Broadcasting School
282 Marlborough Street
Boston, MA 02116
33. Northeast Institute of Industrial
Technology
41 Phillips Street
Boston, MA 02114
34. North Shore Bartending School
17A Water Street
Wakefield, MA 01880
35. Old Colony Trade School
426 North Warren Avenue
Brockton, MA 02401
36. Pedigree Professional School
of Dog Grooming
Harbor Mall
Route 1A, The Lynnway
Lynn, MA 01901
37. Peterson School of Steam
Engineering
385 Summer Street
Boston, MA 02109
38. Printing Institute of New
England
2000 Commonwealth Avenue
P.O. Box 8
Auburndale, MA 02166
39. RETS Electronics School, Inc.
965 Commonwealth Avenue
Boston, MA 02215
40. Rittner's School, Inc.
345 Marlborough Street
Boston, MA 02115
41. Salter School
155 Ararat Street
Worcester, MA 01608
42. School of Fashion Design
136 Newbury Street
Boston, MA 02116
43. Henry I. Simmons School
9 Crest Road
Wellesley, MA 02181

44. Smith and Wesson Academy
299 Paige Boulevard
P.O. Box 2208
Springfield, MA 01101
45. Sound and Music Workshops
173 Babcock Street
Brookline, MA 02146
46. Steam Engineering Institute
P.O. Box #69
Weymouth, MA 02188
47. Sylvania Technical School
95 Second Avenue
Waltham, MA 02254
48. Tidewater School of Navigation,
Inc.
558 Pleasant Street
Suite #316
New Bedford, MA 02714
49. United Technical School
83 Worthen Street
West Springfield, MA 01089
50. Western Mass. Precision Institute
56 Main Street
Springfield, MA 01105
51. Woburn Electrical School of
Code and Theory
33 Plympton Street
Woburn, MA 01801
52. Women's Technical Institute
1255 Boylston Street
Boston, MA 02215

Private Correspondence Schools

Certified as Financially Qualified for Licensure

As of June 30, 1986

1. American Institute for Paralegal
Studies, Inc.
220 Franklin Turnpike
Mahwah, NJ 07430
2. Andover Tractor Trailer School,
Inc.
55 Hampshire Road
Methuen, MA 01844
3. Institute of Certified Travel
Agents
148 Linden Street
P.O. Box 56
Wellesley, MA 02181
4. Lift, Inc.
350 Pfingsten, Suite 103
Northbrook, IL 60062
5. Massachusetts School of Survey
108 Lincoln Street, 4th Floor
Boston, MA 02111
6. Standard Publishing Company
1073 Hancock Street
Quincy, MA 02169

B. VERIFICATION OF ACCOUNTS RECEIVABLE BALANCES

To provide greater control over state agency accounts receivable, the State Auditor's Office monitors state billings and resolves any reported balance discrepancies. This function is designed to minimize the frequency of billing errors and provide further recourse to individuals who have questions about their bills.

During fiscal year 1986 the State Auditor's Office investigated 106 verification inquiries: 45 concerned Department of Mental Health invoices, 38 concerned bills for public higher education, 13 involved statements issued by the State Board of Retirement, 8 involved invoices issued by public health institutions, and the remaining 2 were considered "miscellaneous" agency verifications.

BALANCE VERIFICATION INQUIRIES

| | <u>Year Ending</u> <u>June 30, 1985</u> | | <u>Year Ending</u> <u>June 30, 1986</u> | |
|-----------|--|---------------------|--|---------------------|
| | <u>Inquiries</u> <u>Per Month</u> | <u>Year To Date</u> | <u>Inquiries</u> <u>Per Month</u> | <u>Year To Date</u> |
| July | 5 | 5 | 11 | 11 |
| August | 29 | 39 | 24 | 35 |
| September | 6 | 40 | 9 | 44 |
| October | 13 | 53 | 6 | 50 |
| November | 2 | 55 | 6 | 56 |
| December | 2 | 57 | 9 | 65 |
| January | 10 | 67 | 12 | 77 |
| February | 7 | 74 | 5 | 82 |
| March | 16 | 90 | 6 | 88 |
| April | 5 | 95 | 8 | 96 |
| May | 16 | 111 | 4 | 100 |
| June | <u>11</u> | <u>122</u> | <u>6</u> | <u>106</u> |
| | <u>122</u> | | <u>106</u> | |

| | <u>Fiscal 1985</u> | <u>Fiscal 1986</u> |
|------------------|--------------------|--------------------|
| Mental Health | 51 | 45 |
| Education | 56 | 38 |
| Retirement Board | 4 | 13 |
| Public Health | 5 | 8 |
| Miscellaneous | <u>6</u> | <u>2</u> |
| | <u>122</u> | <u>106</u> |

| | <u>1977</u> | <u>1978</u> | <u>1979</u> | <u>1980</u> | <u>1981</u> | <u>1982</u> | <u>1983</u> | <u>1984</u> | <u>1985</u> | <u>1986</u> |
|---------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Total Annual Inquiries | 553 | 450 | 420 | 438 | 366 | 364 | 316 | 214 | 122 | 106 |
| Average Monthly Inquiries | 46.08 | 37.5 | 35.0 | 36.5 | 30.5 | 30.3 | 26.33 | 17.83 | 10.16 | 8.83 |

